

Form <b>F-66 (IA-2)</b> (7-3-2017)					
<div>STATE OF IOWA</div> <div>2017</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2017</div>		<div>16207000600000</div> <div>City Clerk</div> <div>409 N Calhoun</div> <div>West Liberty, IA 52766</div>			
CITY OF <u>WEST LIBERTY</u> , IOWA					
DUE: December 1, 2017		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,295,042		1,295,042	1,297,024
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,295,042		1,295,042	1,297,024
Delinquent property taxes		0		0	
TIF revenues		1,272		1,272	0
Other city taxes		505,075	0	505,075	397,317
Licenses and permits		18,751	0	18,751	15,650
Use of money and property		19,192	22,578	41,770	21,800
Intergovernmental		573,106	0	573,106	545,214
Charges for fees and service		264,489	8,337,528	8,602,017	9,281,393
Special assessments		0	0	0	0
Miscellaneous		257,794	183,680	441,474	140,400
Other financing sources		4,348,486	3,572,010	7,920,496	3,550,000
Total revenues and other sources		7,283,207	12,115,796	19,399,003	15,248,798
Expenditures and Other Financing Uses					
Public safety		1,392,720	0	1,392,720	1,528,724
Public works		480,109	0	480,109	425,039
Health and social services		0	0	0	0
Culture and recreation		662,527	0	662,527	752,942
Community and economic development		0	0	0	0
General government		52,585	0	52,585	132,993
Debt service		353,111	0	353,111	345,353
Capital projects		199,947	0	199,947	0
Total governmental activities expenditures		3,140,999	0	3,140,999	3,185,051
Business type activities		0	10,290,738	10,290,738	11,733,280
Total ALL expenditures		3,140,999	10,290,738	13,431,737	14,918,331
Other financing uses, including transfers out		1,839,990	20,512	1,860,502	2,187,912
Total ALL expenditures/And other financing uses		4,980,989	10,311,250	15,292,239	17,106,243
Excess revenues and other sources over (Under) Expenditures/And other financing uses		2,302,218	1,804,546	4,106,764	-1,857,445
Beginning fund balance July 1, 2016		1,602,344	1,625,518	3,227,862	4,383,194
Ending fund balance June 30, 2017		3,904,562	3,430,064	7,334,626	2,525,749
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2017		Amount - Omit cents	Indebtedness at June 30, 2017		Amount - Omit cents
General obligation debt	\$ 4,466,256	Other long-term debt		\$ 0	
Revenue debt	\$ 4,850,000	Short-term debt		\$ 0	
TIF Revenue debt	\$ 0	General obligation debt limit		\$ 7,379,415	
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF WEST LIBERTY Can't be both GAAP and NON-GAAP					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	780,858	333,438		180,746			1,295,042			1,295,042	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	780,858	333,438		180,746	0		1,295,042		T01	1,295,042	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	780,858	333,438		180,746	0	0	1,295,042			1,295,042	6			
7	<b>TIF revenues</b>			1,272				1,272		T01	1,272	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes	0						0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	23,793						23,793		T15	23,793	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		481,282					481,282		T09	481,282	14			
15	<b>TOTAL OTHER CITY TAXES</b>	23,793	481,282	0	0	0	0	505,075	0		505,075	15			
16	<b>Section B - LICENSES AND PERMITS</b>	18,751						18,751		T29	18,751	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	14,871		26	-206			14,691	22,578	U20	37,269	18			
19	Rents and royalties	4,501						4,501		U40	4,501	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	19,372	0	26	-206	0	0	19,192	22,578		41,770	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants	13,401						13,401		B89	13,401	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	13,401	0	0	0	0	0	13,401	0		13,401	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST LIBERTY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		461,692					461,692		C46	461,692	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	8,392						8,392		C89	8,392	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	8,392	461,692	0	0	0	0	470,084	0		470,084	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0						0			0	63
64	Library service	19,234						19,234		D89	19,234	64
65	Township contributions	55,276						55,276		D89	55,276	65
66	Fire/EMT service	15,111						15,111		D89	15,111	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	89,621	0	0	0	0	0	89,621	0		89,621	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	111,414	461,692	0	0	0	0	573,106	0		573,106	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	711,689	A91	711,689	73
74	Sewer							0	2,069,474	A80	2,069,474	74
75	Electric							0	5,099,090	A92	5,099,090	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	457,275	A81	457,275	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WEST LIBERTY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued	(a)	(b)	(c)	(d)	(e)	(f)		(h)			81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	16,750						16,750		A89	16,750	90				
91	Prisoner care	0						0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	199,523						199,523		A89	199,523	93				
94	Sidewalk street repair charges	145						145		A44	145	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	39,905						39,905		A61	39,905	100				
101	Animal control charges	1,800						1,800		A89	1,800	101				
102	Other charges - Specify	0						0			0	102				
103	Building Permits and Inspections	6,366						6,366			6,366	103				
104	TOTAL CHARGES FOR SERVICE	264,489	0	0	0	0	0	264,489	8,337,528		8,602,017	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	86,592						86,592		U99	86,592	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	2,755						2,755		U11	2,755	110				
111	Fines	16,023						16,023		U30	16,023	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Insurance Reserves	72,241						72,241			72,241	114				
115	Insurance Divdends	0						0	27,309		27,309	115				
116	Reimbursements	16,382						16,382			16,382	116				
117	Refunds	0						0	156,371		156,371	117				
118	Fire Truck Reimbursement	63,801						63,801			63,801	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	257,794	0	0	0	0	0	257,794	183,680		441,474	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WEST LIBERTY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,476,471	1,276,412	1,298	180,540	0	0	2,934,721	8,543,786		11,478,507	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					2,508,496		2,508,496	3,551,498	NR	6,059,994	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	954,688			215,407	669,895		1,839,990	20,512		1,860,502	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	954,688	0	0	215,407	3,178,391	0	4,348,486	3,572,010		7,920,496	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,431,159	1,276,412	1,298	395,947	3,178,391	0	7,283,207	12,115,796		19,399,003	132				
133												133				
134	Beginning fund balance July 1, 2016	1,336,995	616,639	8,953	94,595	-454,838		1,602,344	1,625,518		3,227,862	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,768,154	1,893,051	10,251	490,542	2,723,553	0	8,885,551	13,741,314		22,626,865	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
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157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF WEST LIBERTY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	547,609						547,609		E62	547,609	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	107,353						107,353		E24	107,353	13
14	Purchase of land and equipment	509,785						509,785		G24	509,785	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	144,416						144,416		E32	144,416	16
17	Purchase of land and equipment	41,080						41,080		G32	41,080	17
18	Building inspections — Current operation	36,874						36,874		E66	36,874	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	5,603						5,603		E32	5,603	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,392,720	0		0	0	0	1,392,720			1,392,720	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST LIBERTY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	15,653	140,664			0		156,317		E44	156,317	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction		243,845					243,845		F44	243,845	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		31,979					31,979		E44	31,979	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		47,968					47,968		E81	47,968	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	15,653	464,456		0	0	0	480,109			480,109	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST LIBERTY			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0		E79	0	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation							0		E32	0	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation							0		E32	0	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation							0		E79	0	97	
98	Purchase of land and equipment							0		G79	0	98	
99	Construction							0		F79	0	99	
100								0			0	100	
101								0			0	101	
102								0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103	
104												104	
105												105	
106												106	
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119												119	
120												120	



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST LIBERTY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	319,704						319,704		E52	319,704	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	87,524						87,524		E61	87,524	127
128	Purchase of land and equipment	21,029						21,029		G61	21,029	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	74,745						74,745		E61	74,745	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	46,127						46,127		E03	46,127	133
134	Purchase of land and equipment	12,065						12,065		G03	12,065	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	101,333						101,333		E61	101,333	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	662,527	0		0	0	0	662,527			662,527	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WEST LIBERTY		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	52,585						52,585		E23	52,585	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	52,585	0	0	0	0	0	52,585			52,585	176
177	Section G — DEBT SERVICE				353,111			353,111			353,111	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	353,111	0	0	353,111			353,111	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						199,947		199,947			199,947	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	199,947	0	199,947			199,947	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	199,947	0	199,947			199,947	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,123,485	464,456	0	353,111	199,947	0	3,140,999			3,140,999	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WEST LIBERTY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								481,014	E91	481,014	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							1,501,141	1,501,141	E80	1,501,141	201
202	Purchase of land and equipment								0	G80	0	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment							3,660,215	3,660,215	G92	3,660,215	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation							323,650	323,650	E81	323,650	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST LIBERTY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,137,359		1,137,359	242
243	Enterprise Capital Projects								3,187,359		3,187,359	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								10,290,738		10,290,738	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,123,485	464,456	0	353,111	199,947	0	3,140,999	10,290,738		13,431,737	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	804,436	150,252		215,407	669,895		1,839,990	20,512		1,860,502	255
256	Internal TIF loans/repayments and transfers out			0				0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	804,436	150,252	0	215,407	669,895	0	1,839,990	20,512		1,860,502	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,927,921	614,708	0	568,518	869,842	0	4,980,989	10,311,250		15,292,239	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable	67,981						67,981			67,981	263
264	Restricted		1,278,343	10,251	-77,976	1,853,711		3,064,329			3,064,329	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	772,252						772,252			772,252	267
268	Total Governmental	840,233	1,278,343	10,251	-77,976	1,853,711	0	3,904,562			3,904,562	268
269	Proprietary								3,430,064		3,430,064	269
270	Total ending fund balance June 30, 2017	840,233	1,278,343	10,251	-77,976	1,853,711	0	3,904,562	3,430,064		7,334,626	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,768,154	1,893,051	10,251	490,542	2,723,553	0	8,885,551	13,741,314		22,626,865	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF WEST LIBERTY	
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.					
Purpose	Amount paid to other local governments	Purpose	Amount paid to State		
Correction.....	M05 \$	Highways.....	L44 \$		
Health.....	M32	All other.....	L89 \$		
Highways.....	M44				
Transit subsidies.....	M94				
Libraries.....	M52				
Police protection.....	M62				
Sewerage.....	M80				
Sanitation.....	M81				
All other.....	M89 \$				
Part IV		SALARIES AND WAGES			
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.					
Total salaries and wages paid.....		Amount - Omit cents			
		Z00 \$		1,568,469	
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED			
A. Long-term debt		Debt during the fiscal year			
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)
1. Water utility	19U \$ 1,120,000	29U \$	39U \$ 50,000	49U \$	49U \$
2. Sewer utility	19U 3,375,000	29U	39U 245,000	49U	49U
3. Electric utility	19U 840,000	29U	39U 420,000	49U	49U
4. Gas utility	19U	29U	39U	49U	49U
5. Transit-bus	19U	29U	39U	49U	49U
6. Industrial Revenue	19T 24T	34T		44T	44T
7. Mortgage revenue	19T 24T	34T		44T	44T
8. TIF revenue	19U 29U	39U		49U	49U
Other-Specify	19U 29U	39U		49U	49U
9. Solid Waste	19U 145,000	29U	39U 15,000	49U	49U 230,000
General	19U 29U	39U		49U	49U
10. Obligation 2017A	19U 4,531,256	29U	39U 65,000	49U 4,466,256	49U
11.	19U 29U	39U		49U	49U
12.	19U 29U	39U		49U	49U
13.	19U 29U	39U		49U	49U
14.	19U 29U	39U		49U	49U
Total long-term debt	10,011,256	0	795,000	4,466,256	0 4,850,000
B. Short-term debt		Amount - Omit cents			
Outstanding as of JULY 1, 2016		61V \$			
Outstanding as of JUNE 30, 2017		64V \$			
		0			
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS			
Assessed Valuations by Levy Authority and County, AY2015/FY2017		Amount - Omit cents			
Actual valuation -- January 1, 2015		\$ 147,588,309 x .05 = \$ 7,379,415			
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017			
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$ 8,087,938	W31 \$	W61		8,087,938
REMARKS	V98				
The City of West Liberty is currently in a special audit with the State of Iowa and will begin the regular audit in December 2017. May of 2017 there was a change in staffing and a special audit was started in September 2017. There are number of transfers missing and there will be changes in balances once the special and annual audit is completed.					